



Form CTS-1NR

Non-Resident Stamper's Monthly Tax Stamp and Cigarette Return

Rev. 2/07

**Massachusetts
Department of
Revenue**

This return must be filed on or before the 20th day of each calendar month for the preceding month.

| | | | |
|------------------|----------------|-------------------------------|------|
| Name of licensee | License number | Federal Identification number | |
| Mailing address | City/Town | State | Zip |
| Classification | Telephone | Month | Year |

Unaffixed Massachusetts Cigarette Tax Stamps at Face Value

| | |
|---|------|
| 1 Inventory at beginning of month | 1 \$ |
| 2 Purchased or otherwise acquired | 2 \$ |
| 3 Line 1 plus line 2 | 3 \$ |
| 4 Subtract: inventory at end of month Number of ADCO stamps 20s _____ @ \$. _____ (tax rate) = \$ _____ 25s _____ @ \$. _____ (tax rate) = \$ _____ | 4 \$ |
| Total inventory at end of month..... | 5 \$ |
| 5 Stamps applied to unstamped cigarettes. Subtract line 4 from line 3 | 5 \$ |

Report of Massachusetts Stamped Cigarettes

| | | Number of cigarettes 20s & 25s |
|--|----|-----------------------------------|
| 6 Inventory of Massachusetts stamped cigarettes at beginning of month | 6 | |
| 7 Unstamped cigarettes stamped by you. Divide line 5 by \$. _____ per cigarette..... | 7 | |
| 8 Cigarettes purchased bearing Massachusetts stamps..... | 8 | |
| 9 Total. Add lines 6, 7 and 8..... | 9 | |
| 10 Inventory of Massachusetts stamped cigarettes at the end of the month..... | 10 | |
| 11 Number of Massachusetts stamped cigarettes sold during the month. Subtract line 10 from line 9 | 11 | |
| 12 Enter total number of Massachusetts stamped cigarettes sold in Massachusetts from your invoices (from Schedule C) | 12 | |
| 13 Subtract line 12 from line 11. If underaccounted for, go to line 14..... | 13 | |
| 14 Amount payable for Massachusetts stamped cigarettes Multiply line 13 by \$. _____ | 14 | \$ |

Report of Unstamped Cigarettes Sold in Massachusetts

| | | |
|---|----|----|
| 15 Total number of miscellaneous unstamped cigarettes sold in Massachusetts | 15 | |
| 16 Amount payable for miscellaneous unstamped cigarettes sold in Massachusetts. Multiply line 15 by \$. _____ | 16 | \$ |
| 17 Amount payable for cigarettes. Add lines 14 and 16 | 17 | \$ |
| 18 Total purchase price of smokeless tobacco sold in Massachusetts. \$ _____ × _____ % | 18 | \$ |
| 19 Total purchase price of cigars and smoking tobacco sold in Massachusetts \$ _____ × _____ % | 19 | \$ |
| 20 Total tax due and payable with this return. Add lines 17, 18 and 19 | 20 | \$ |

Declaration

The undersigned certifies under the penalties of perjury that all lines and statements herein contained or upon schedules attached hereto are true and accurate in every particular.

Name of licensee Signature of person authorized to sign Date

This form has been approved by the Commissioner of Revenue.

Mail this return and required schedules, together with payment in full, to: Massachusetts Department of Revenue, PO Box 7004, Boston, MA 02204.